



Form  
**IT-40X**  
State Form 44405  
(R1 / 8-02)

# Indiana Amended Individual Income Tax Return

Year \_\_\_\_\_

If you are **not** filing for the calendar year January 1 through December 31, enter period from: \_\_\_\_\_ to: \_\_\_\_\_

|  |         |              |                                 |
|--|---------|--------------|---------------------------------|
| Your first name                                    | Initial | Last name    | Social Security Number          |
| If filing a joint return, spouse's first name      | Initial | Last name    | Social Security Number          |
| Present address (number and street or rural route) |         |              | Foreign Country (if applicable) |
| City   | State   | Zip Code + 4 |                                 |

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, (see instructions).

**Taxpayer:**

County where  
you lived

County where  
you worked

**Spouse:**

County where  
you lived

County where  
you worked

Attach a full explanation for filing amended return. Attach all state and federal forms and schedules supporting these changes.

## Part I - Income and Exemptions

|  | A<br>As Shown on<br>Original Return | B<br>Amount of<br>Change | C<br>Correct<br>Amount |
|--|-------------------------------------|--------------------------|------------------------|
| 1. Indiana adjusted gross income ..... | <input type="text"/>                | <input type="text"/>     | 1 <input type="text"/> |
| 2. Total exemptions .....              | <input type="text"/>                | <input type="text"/>     | 2 <input type="text"/> |

## Part II - Tax Due

|   |                      |                      |                         |
|---|----------------------|----------------------|-------------------------|
| 3. State taxable income: line 1 minus line 2 .....      | <input type="text"/> | <input type="text"/> | 3 <input type="text"/>  |
| 4. State adjusted gross income tax: line 3 x 3.4%(.034) | <input type="text"/> | <input type="text"/> | 4 <input type="text"/>  |
| 5. County income tax: complete Schedule CT-40 .....     | <input type="text"/> | <input type="text"/> | 5 <input type="text"/>  |
| 6. Use tax due on out-of-state purchases .....          | <input type="text"/> | <input type="text"/> | 6 <input type="text"/>  |
| 7. Household employment tax: attach Schedule IN-H ..... | <input type="text"/> | <input type="text"/> | 7 <input type="text"/>  |
| 8. Estimated tax applied to next year's account .....   | <input type="text"/> | <input type="text"/> | 8 <input type="text"/>  |
| 9. Penalty for underpayment of estimated tax .....      | <input type="text"/> | <input type="text"/> | 9 <input type="text"/>  |
| 10. Total tax due: add lines 4 through 9 .....          | <b>Total Tax</b>     |                      | 10 <input type="text"/> |

## Part III - Credits

|  |                      |                      |                         |
|--|----------------------|----------------------|-------------------------|
| 11. Indiana state tax withheld .....   | <input type="text"/> | <input type="text"/> | 11 <input type="text"/> |
| 12. Indiana county tax withheld .....  | <input type="text"/> | <input type="text"/> | 12 <input type="text"/> |
| 13. Amount of estimated tax paid .....   | <input type="text"/> | <input type="text"/> | 13 <input type="text"/> |
| 14. Other credits .....  | <input type="text"/> | <input type="text"/> | 14 <input type="text"/> |
| 15. Amount paid on original return .....   |                      |                      | 15 <input type="text"/> |
| 16. Total credits: add lines 11 through 15 .....   |                      |                      | 16 <input type="text"/> |
| 17. Amount previously refunded or requested before contribution to the nongame wildlife fund |                      |                      | 17 <input type="text"/> |
| 18. Net credits: line 16 minus line 17 .....   | <b>Net Credits</b>   |                      | 18 <input type="text"/> |

## Part IV - Refund or Amount Due

|   |                    |                         |
|---|--------------------|-------------------------|
| 19. <b>Refund:</b> If line 18 is greater than line 10, enter the difference here .....                                | <b>Your Refund</b> | 19 <input type="text"/> |
| 20. <b>Amount Due:</b> If line 10 is greater than line 18, enter the difference here .....                            |                    | 20 <input type="text"/> |
| 21. Penalty (10% of line 20) .....  |                    | 21 <input type="text"/> |
| 22. Interest (see instructions for the rate) .....  |                    | 22 <input type="text"/> |
| 23. <b>Total Amount Due</b> (see instruction page for information on how to make your payment) <b>Pay This Amount</b> |                    | 23 <input type="text"/> |

VN

DD

Signatures are required on the following page

**A** Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your federal Form 1040X.

**B** You are filing this return as a: ☐ Resident

☐ Full-year nonresident. Enter state of residency

☐ Part-year Indiana resident from

MMDDYY to MMDDYY

Enter other state(s) of residency during the tax year

### Authorization

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I also understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return.

I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature \_\_\_\_\_ Date \_\_\_\_\_



Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_



Your Daytime Telephone Number

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-

Spouse's Daytime Telephone Number

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-

Preparer's name

☐ Federal I.D. Number, ☐ PTIN OR ☐ Social Security Number

Address

City

State Zip Code + 4

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-

Preparer's Daytime Telephone Number

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-

Preparer's Signature

Date



Enter in this box a detailed explanation of your changes. Attach supporting forms, schedules and other appropriate documentation, such as additional W-2 forms, corrected federal schedules, etc.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Please mail the completed return to:

**Indiana Department of Revenue,  
100 North Senate Avenue,  
Indianapolis, IN 46204-2253**

**Keep a copy of your completed return and attachments for your records.**

## Instructions for Completing Form IT-40X

### Who should file Form IT-40X

This form should be filed by all individuals needing to **correct an original Indiana individual income tax return**. You may **not change** from a joint to a single return after the due date of the original tax return has passed.

### Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

### Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss year. **Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.**

**Column A** - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

**Column B** - Enter the amount of change in the items reported on your original return.

**Column C** - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

## Indiana County 2-Digit Code Number Chart

Use the chart below to find the 2-digit county code number to fill in at the top of Form IT-40X. You will need to find the code number for the county(s) where you lived and worked on January 1. If you worked at home or were retired on January 1, enter the county number where you lived in both boxes. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

### 2-Digit County Code Number

| County |             | County |            | County |            | County |             | County   |             |
|--------|-------------|--------|------------|--------|------------|--------|-------------|--|-------------|
| #      | Name        | #      | Name       | #      | Name       | #      | Name        | #  | Name        |
| 01     | Adams       | 21     | Fayette    | 41     | Johnson    | 61     | Parke       | 81   | Union       |
| 02     | Allen       | 22     | Floyd      | 42     | Knox       | 62     | Perry       | 82   | Vanderburgh |
| 03     | Bartholomew | 23     | Fountain   | 43     | Kosciusko  | 63     | Pike        | 83   | Vermillion  |
| 04     | Benton      | 24     | Franklin   | 44     | LaGrange   | 64     | Porter      | 84   | Vigo        |
| 05     | Blackford   | 25     | Fulton     | 45     | Lake       | 65     | Posey       | 85   | Wabash      |
| 06     | Boone       | 26     | Gibson     | 46     | LaPorte    | 66     | Pulaski     | 86   | Warren      |
| 07     | Brown       | 27     | Grant      | 47     | Lawrence   | 67     | Putnam      | 87   | Warrick     |
| 08     | Carroll     | 28     | Greene     | 48     | Madison    | 68     | Randolph    | 88   | Washington  |
| 09     | Cass        | 29     | Hamilton   | 49     | Marion     | 69     | Ripley      | 89   | Wayne       |
| 10     | Clark       | 30     | Hancock    | 50     | Marshall   | 70     | Rush        | 90   | Wells       |
| 11     | Clay        | 31     | Harrison   | 51     | Martin     | 71     | St. Joseph  | 91   | White       |
| 12     | Clinton     | 32     | Hendricks  | 52     | Miami      | 72     | Scott       | 92   | Whitley     |
| 13     | Crawford    | 33     | Henry      | 53     | Monroe     | 73     | Shelby      | <b>00 .... Out-of-State code</b><br>except the following:<br><b>94 .... Illinois</b><br><b>95 .... Kentucky</b><br><b>96 .... Michigan</b><br><b>97 .... Ohio</b><br><b>98 .... Pennsylvania</b><br><b>99 .... Wisconsin</b> |             |
| 14     | Daviess     | 34     | Howard     | 54     | Montgomery | 74     | Spencer     |  |             |
| 15     | Dearborn    | 35     | Huntington | 55     | Morgan     | 75     | Starke      |  |             |
| 16     | Decatur     | 36     | Jackson    | 56     | Newton     | 76     | Steuben     |  |             |
| 17     | DeKalb      | 37     | Jasper     | 57     | Noble      | 77     | Sullivan    |  |             |
| 18     | Delaware    | 38     | Jay        | 58     | Ohio       | 78     | Switzerland |  |             |
| 19     | Dubois      | 39     | Jefferson  | 59     | Orange     | 79     | Tippecanoe  |  |             |
| 20     | Elkhart     | 40     | Jennings   | 60     | Owen       | 80     | Tipton      |  |             |

**Line 1** - Enter the amount of Indiana adjusted gross income (AGI) on line 1. Indiana AGI is equal to total income minus adjustments and Indiana deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

**Line 4** - Multiply the amount on line 3 by the applicable rate.

**Tax Years:** \*1988 - 2002

**Rates:** 3.4% (.034)

Contact the Department for the appropriate rates if filing for years before 1988.

**Line 8 - Estimated Tax Installment Carryover:** This line cannot be changed unless the amended return is filed by the installment payment due date.

**Line 9 - Penalty for the Underpayment of Estimated Tax:** This penalty is based on the tax due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

**Line 15 - Amount Paid on Original Return:** Enter the amount of previous payments for individual income tax paid on the original return.

**Line 17 - Amount Previously Refunded or Requested:** Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Non-game and Endangered Wildlife fund. This amount should be subtracted from your total credits (line 16) to arrive at your net credits (line 18).

**Line 19 - Refund:** Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. A claim for refund of withholding credits must be made within two years of the due date of the original return. A claim for refund of all other payments and refundable credits must be made within three years from the due date of the original return or the date of overpayment, whichever is later.

**Lines 21 and 22 - Penalty and Interest:** If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

|               |       |         |      |           |         |
|---------------|-------|---------|------|-----------|---------|
| Tax Years:    | 1992  | 1993-94 | 1995 | 1996-2000 | 2001-02 |
| Yearly Rate:  | 8%    | 7%      | 6%   | 7%        | 8%      |
| Monthly Rate: | .0067 | .0058   | .005 | .0058     | .0067   |

Contact the Department at (317) 232-2240 or visit our web site at [www.in.gov/dor/](http://www.in.gov/dor/) for the interest rate if filing for the 2003 tax year.



### Line 23 - Amount You Owe Payment Options

You may pay the Amount You Owe on line 23 with a major credit card over the Internet. Log on to the web site at [www.in.gov/dor/epay](http://www.in.gov/dor/epay) and use your American Express, Discover, MasterCard, or Visa.

A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.



The **eCheck** payment method, which uses a paperless check, is available for the first time this year. This new service may be used to pay the tax due with your Indiana individual income tax return, as well as any billings issued by the Indiana Department of Revenue for any tax type. Go to our web site at [www.in.gov/dor/](http://www.in.gov/dor/) select Electronic Services, and follow the step-by-step instructions to make your payment. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.00.

**Important:** All payments made to the Indiana Department of Revenue must be made with U.S. Funds.

**Note:** No payment is due if you owe less than \$1.00.